## 110TH CONGRESS 2D SESSION

## H. R. 6609

To amend the Internal Revenue Code of 1986 to provide for recovery rebates for certain pension recipients.

## IN THE HOUSE OF REPRESENTATIVES

July 24, 2008

Mr. Brady of Texas (for himself and Mr. Sam Johnson of Texas) introduced the following bill; which was referred to the Committee on Ways and Means

## A BILL

To amend the Internal Revenue Code of 1986 to provide for recovery rebates for certain pension recipients.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. ELIGIBILITY OF CERTAIN PENSION RECIPI-
- 4 ENTS FOR RECOVERY REBATES.
- 5 (a) In General.—Paragraph (1) of section 6428(e)
- 6 of the Internal Revenue Code of 1986 (defining qualifying
- 7 income) is amended by striking "and" at the end of sub-
- 8 paragraph (B), by striking the period at the end of sub-
- 9 paragraph (C) and inserting ", and", and by inserting
- 10 after subparagraph (C) the following new subparagraph:

"(D) in the case of an individual with noncovered service (as defined in section 215(a)(7)

of the Social Security Act), any payment based
on earnings for service which did not constitute
employment (as defined in section 210 of such
Act).".

7 (b) EFFECTIVE DATE.—The amendment made by 8 subsection (a) shall take effect as if included in the provi9 sion of the Economic Stimulus Act of 2008 to which it 10 relates.

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